

REMARKS

This Amendment is being filed after issuance of a Notice of Allowance in accordance with 37 C.F.R. § 1.312 to correct obvious errors in claims 10 and 22 that Applicant had not previously noticed.

Claim 10 has been amended to change an instance of the term “the” to “a”, to clarify antecedent basis for a term.

Claim 22 is being amended to clarify the antecedent basis of a few terms, and to remove the redundant step “estimating a sample rate of an input signal” since claim 22 also includes the step “estimating, based on the frame sync signals, a sample rate of the audio data signal”.

No new matter is being added by this amendment, and this amendment does not necessitate a new search. Applicant respectfully requests that this post allowance amendment be considered and entered.

The Commissioner is authorized to charge any underpayment or credit any overpayment to Deposit Account No. 06-1325 for any matter in connection with this response which may be required.

Respectfully submitted,

Date: January 27, 2010

By: /Jeffrey R. Kurin/
Jeffrey R. Kurin
Reg. No. 41,132

FLIESLER MEYER LLP
650 California Street, 14th Floor
San Francisco, California 94108
Telephone: (415) 362-3800
Facsimile: 415 362-2928
Customer No. 23910